

रजिस्टर्ड नं० पी०/एस० एम० 14.



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

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शिमला, मंगलवार, 20 अक्टूबर, 1987/28 आश्विन, 1909

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हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATIONS

*Shimla-2, the 3rd September, 1987*

No. EXN. B(2)-8/84.—In exercise of the powers conferred by proviso to Article 309 of the Constitution of India and in consultation with Himachal Pradesh Public Service Commission, the Governor, Himachal Pradesh is pleased to make the following rules further to amend the Recruitment and Promotion Rules in respect of Class-I post of Assistant Excise and Taxation Commissioner in the Excise and Taxation Department, Himachal Pradesh notified *vide* this

Department notification No. EXN. B(14)-4/79, dated 1st December, 1980, as amended from time to time, namely:—

1. *Short title and commencement.*—(i) These rules may be called the Himachal Pradesh Excise and Taxation Department Recruitment and Promotion for the post of Assistant Excise and Taxation Commissioner (1st Amendment) Rules, 1987.

(ii) They shall come into force at once.

2. *Amendment of Col. 11. of Annexure-I.*—After the existing provision of Col. 11 of Annexure-I of the Recruitment and Promotion Rules for the post of Assistant Excise and Taxation Commissioner (hereinafter called the said Rules), the following shall be added, namely:—

“(i) In all cases of promotion, *ad hoc* service rendered in the feeder post upto 31-12-1983, if any, prior to regular appointment to the post shall be taken into account towards the length of service as prescribed in these rules for promotion subject to the conditions:—

(a) That in all cases where a junior person becomes eligible for consideration by virtue of his total length of service (including *ad hoc* service rendered upto 31-12-1983) in the feeder post in view of the provisions referred to above, all persons senior to him in the post/category/cadre shall be deemed to be eligible for consideration and placed above the junior person in the field of consideration:

Provided that all incumbents to be considered for promotion shall possess the minimum qualifying service of at least three years or that prescribed in the Recruitment and Promotion Rules for the posts, whichever is less:

Provided further that where a person becomes ineligible to be considered for promotion on account of the requirements of the preceding proviso, the person (s) junior to him shall also be deemed to be ineligible for consideration for such promotion.

(ii) Similarly, in all cases of confirmation, *ad hoc* service rendered in the post upto 31-12-1983, if any, prior to the regular appointment against such post shall be taken into account towards the length of service.

(iii) *Ad hoc* service rendered after 31-12-1983 shall not be taken into account for confirmation/promotion purposes:

Provided that *inter-se* seniority as a result of confirmation after taking into account *ad hoc* service shall remain unchanged.”

3. *Deletion of Foot-Note No. 9.*—The existing Foot Note 9 of Annexure-I of the said Rules shall be deleted.

By order,  
S. S. SIDHU,  
Commissioner-cum-Secretary.

शिमला-171002, 11 सितम्बर, 1987

सं 0 ई 0 एक्स 0 एन 0-एफ 0 (12)-2/84.—हिमाचल प्रदेश के राज्यपाल का समाधान हो गया है कि हिमाचल प्रदेश टैक्सेशन (आन सर्टन गुड्ज कैंरिड बाई रोड) ऐक्ट, 1976 (1976 का 34) के अधीन उससे संलग्न अनुसूची के क्रमांक 18 (ए) (सी) और (डो) में दशित ईंटों, बजरी और रेत के, सड़क द्वारा हिमाचल प्रदेश राज्य में वहन पर, कर के संदाय से छूट प्रदान करना लोक हित में है ;

अतः हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश टैक्सेशन (आन सर्टन गुड्ज कैंरिड बाई रोड) ऐक्ट, 1976 (1976 का 34) की धारा 3 की उप-धारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए आदेश देते हैं कि

निम्नलिखित शर्तों के अधीन, हिमाचल प्रदेश में सड़क द्वारा ईंटों, बजरी और रेत के वहन पर किसी कर का प्रभारण नहीं किया जाएगा:—

(क) कि हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट के अधीन रजिस्ट्रीकृत व्यवहारी द्वारा उक्त वर्णित ईंटों, बजरी और रेत पर, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) के अधीन विक्रय कर संवत् किया जाना है या किया जा चुका है, और इस निमित्त व्यवहारी द्वारा कौश भीमों/विल में विवरण दर्शाते हुए प्रमाण-पत्र जारी किया गया है; या

(ख) कि माल के स्वामी ने इसके लिए कि वहन की गई ईंटों, बजरी और रेत वही है, जिसके लिए उसने सम्यक रूप से व्यवहारी द्वारा कौश भीमों/विल प्राप्त करने पर उसे कर का संदाय कर दिया है, पर्याप्त साक्ष्य प्रस्तुत किए हैं, जिनकी बैरियर के प्रभारी व्यक्ति द्वारा प्रस्तुत करने की अपेक्षा की गई हो।

3 यह पूर्व अधिसूचना सं 0 ई 0 एक्स 0 एन 0-एफ (12)-2/84-पी 0 टी 0, दिनांक 24 जुलाई, 1986 का अधिग्रहण करती है।

शिमला-171002, 11 सितम्बर, 1987

संख्या ई 0 एक्स 0 एन 0-एफ 9 (12)-2/84.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश टैक्सेशन (आन सर्टेन गुड्स कैरिड बाई रोड) ऐक्ट, 1976 (1976 का 34) की धारा 11-ए की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए समस्त प्रभारी बैरियर, आबकारी और कराधान अधिकारियों को, और समस्त प्रभारी जिला सहायक आबकारी एवं कराधान आयुक्तों को जिन की अधिकारिता में चैक पोस्ट या बैरियर स्थित है, उक्त अधिनियम और तद्घीन बनाये गए नियमों के अधीन किए गए अपराधों का उपशमन करने के लिए प्राधिकृत करते हैं।

शिमला-2, 11 सितम्बर, 1987

संख्या ई 0 एक्स 0 एन 0-एफ 0 (12)-2/84.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश टैक्सेशन (आन सर्टेन गुड्स कैरिड बाई रोड) ऐक्ट, 1976 (1976 का 34) की धारा 12-ए द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए समस्त बैरियर प्रभारी आबकारी और कराधान अधिकारियों को और समस्त जिला प्रभारी, सहायक आबकारी और कराधान आयुक्तों को जिनकी अधिकारिता में चैक पोस्ट या बैरियर स्थित है, इस अधिनियम के उपबन्धों के अधीन वापिस लौटाई या लौटाई जाने वाली कर की किसी राशि को वापिस करने के लिए नियुक्त करते हैं।

आदेश द्वारा,  
हस्ताक्षरित/-  
सचिव।

[Authorised English Text of Himachal Pradesh Government Notification No. EXN. F (12)-2/84-Pt. dated 11-9-1987 as required under Article 348 (3) of the Constitution of India.]

Shimla-2, the 14th September, 1987

No. EXN. F (12)-2/84-Pt.—Whereas the Governor of Himachal Pradesh is satisfied that it is in public interest to exempt from the payment of tax under the Himachal Pradesh (Taxation on Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976) the carriage of bricks, bajri and sand by road in the State of Himachal Pradesh appearing at S. No. 18 (a), (c) and (d) of the Schedule appended to the aforesaid Act;

Now, therefore, the Governor of Himachal Pradesh, in exercise of the powers conferred by Sub-section (3) of section 3 of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976) is pleased to order that no tax under the said Act shall be charged on the carriage of bricks, bajri and sand by road in Himachal Pradesh subject to the following conditions:—

- (a) that the sales tax under the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) is liable to be paid or has been paid on such bricks, bajri and sand by the dealer registered under the Himachal Pradesh General Sales Tax Act and a certificate to this effect is issued by such dealer indicating the particulars of cash memo's/bills therein; or
- (b) that the owner of the goods produced sufficient evidence as he may be called upon to adduce by the person incharge of the barrier to the effect that the bricks, bajri and sand carried are the same with regard to which he has paid the tax to the registered dealer against the cash memo duly issued to him.

3. This supersedes the earlier notification No. EXN. F 12)-2/84, dated the 24th July, 1986.

*(Authorised English Text of Himachal Pradesh Government Notification No. EXN-F (12)-2/84-Pt. dated 11-9-1987, as required under Article 348 (3) of the Constitution of India).*

## NOTIFICATIONS

*Shimla-2, the 14th September, 1987*

**No. EXN. F (12)-2/84-Pt.**—In exercise of the powers conferred by sub-section (1) of section 11-A of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976), the Governor, Himachal Pradesh is pleased to authorise all the Excise and Taxation Officers incharge of the barrier and all the Assistant Excise and Taxation Commissioners incharge of the districts in whose jurisdiction the check post or barrier is located to compound the offences committed under the said Act and Rules made thereunder.

*[Authorised English Text of Himachal Pradesh Government Notification No. EXN. F (12)-2/84-Pt. dated 11-9-1987, as required under Article 348 (3) of the Constitution of India].*

*Shimla-2, the 14th September, 1987*

**No. EXN. F (12)-2/84-Pt.**—In exercise of the powers conferred by section 12-A of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976), the Governor, Himachal Pradesh is pleased to appoint all the Excise and Taxation Officers incharge of the barriers and all Assistant Excise and Taxation Commissioners incharge of the districts in whose respective jurisdiction the check post or barrier is located, to refund any amount of tax which becomes refundable under the provisions of this Act.

By order,  
O. P. YADAVA,  
Commissioner-cum-Secretary.

*Shimla-3, the 17th September, 1987*

No. 7-28/87-EXN.—In exercise of the powers vested in me as Controller under section 2 (b) read with section 11 of the East Punjab Molasses (Control) Act, 1948, as applied to the State of Himachal Pradesh, I, Hem Chand hereby order that the powers with regard to entry and seizure under section 9 of the Act *ibid*, shall be exercised by the Excise Officer not below the rank of the Excise and Taxation Inspector.

This shall come into force at once.

HEM CHAND,  
*Controller-cum-Excise and Taxation Commissioner.*

